



**Ancillary Document Review Supplement**  
(This form must be filled out electronically.)

**This form is to be used when reviewing interpretive and/or policy statement(s) in conjunction with the review of a rule.**

Interpretive and/or policy statements are issued by the Department of Revenue under authority of RCW 34.05.230. These statements explain the Department's policy regarding how tax law applies to a specific issue or specific set of facts. These statements include documents such as Excise Tax Advisories (ETAs), Property Tax Advisories and Bulletins (PTAs/PTBs), and Interim Audit Guidelines (IAGs).

All responses should be in **bold** format.

Interpretive or policy statement(s) being reviewed (provide number and title):

**ETA 543.04.19301 Eligibility of Taxes for Multiple Activities Tax Credits (MATC)**

Date issued: **September 30, 1994**

Reviewer: **JoAnne Gordon**

Date reviewed: **April 23, 2003**

This review is in conjunction with the review of the following rule(s) (provide WAC number(s) and title(s)): **WAC 458-20-19301 Multiple Activities Tax Credits**

Briefly explain the subject matter of the document(s):

**This ETA provides a noninclusive list of taxes from other jurisdictions that are eligible and ineligible for the multiple activities tax credit (MATC).**

Type an "X" in the column that most correctly answers the question, and provide clear, concise, and complete explanations where needed.

YES	NO	
X		Is the document written and organized in a clear and concise manner?
X		Are citations to other rules, laws, or other authority accurate? (If no, identify the incorrect citation below and provide the correct citation.)
X		Does the document provide information not currently in a rule, other interpretive or policy statement, or WTD?
X		Is the document providing the result(s) that it was originally designed to achieve?

If the answer is "no" to any of the questions above, provide a brief explanation for that response.



**Review Recommendation:**

- ☐ **Amend**
- ☐ **Cancel** (Appropriate when action is not conditioned upon another rule-making action or issuance of an interpretive or policy statement.)
- ☒ **Leave as is** (Appropriate even if the recommendation is to incorporate the current information into another rule.)

**Briefly explain your recommendation:**

**The information included in this ETA is lengthy and subject to change. Consequently, the information is best retained in an interpretive statement rather than Rule 19301.**

**There is no immediate need to revise ETA 543 because the list of eligible and ineligible taxes is not all-inclusive. However, the Department should consider updating the list at some future date.**

**Manager action:**    Date: 4/28/03

AL            Reviewed and accepted recommendation